THE INFLUENCE OF BUDGET TARGETS CLARITY, ACCOUNTING CONTROL, AND REPORTING SYSTEMS ON PERFORMANCE ACCOUNTABILITY OF THE PADANG CITY TRADE OFFICE

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ABSTRACT

The clarity of budget targets, accounting control and reporting systems that occur in the Padang city trade service in 2024 through the procurement of goods/services using the APBD budget, in addition to purchases, fixed assets can also be obtained through grants or assistance from the central government, or other institutions. Asset management in Padang City Trade Service is inaccurate with asset data, many assets such as official vehicles and office equipment are not fully recorded or no longer functioning but still listed in the report. This research analyzes the influence of budget target clarity, accounting control, and reporting system on the performance accountability of the Padang City Trade Office. The research uses a quantitative approach through the distribution of questionnaires to 38 respondents and analyzed by multiple linear regression. The research results show that the clarity of budget targets has a positive effect on performance accountability, while accounting control has a negative effect and the reporting system has no significant effect. This finding indicates that the clarity of budget targets can support the planning process, implementation and performance evaluation so that the use of the budget becomes more directed and effective, but accounting control has not been able to increase performance accountability in a real way. This condition may be caused by the supervision process that has not been run optimally, there is a lack of consistency in the implementation of control, as well as a control reporting system that has not been effective so that it has not made a meaningful contribution to the improvement of accountability.

Keywords : *Clarity Of Budget Targets, Accounting Control, Reporting System, Performance Accountability, Trade Service Office.*

INTRODUCTION

Performance accountability has become an important aspect of public sector governance in Indonesia. Government institutions are required to implement transparent, effective, and accountable financial management in order to improve public trust and achieve good governance. Through Presidential Regulation No. 29 of 2014 concerning the Government Agency Performance Accountability System (SAKIP), government agencies are obligated to prepare performance and financial reports as a form of accountability for the implementation of public programs and budgets.

Several factors are considered to influence government performance accountability, including budget goal clarity, accounting control, and reporting systems. Budget goal clarity refers to how clearly and specifically budget targets are formulated and understood by employees responsible for achieving them. Clear budget goals can improve organizational effectiveness and facilitate performance evaluation. Accounting control is also important because it helps ensure that organizational activities are conducted effectively, efficiently, and in accordance with regulations. Meanwhile, an effective reporting system provides accurate and timely information to support transparency and decision-making.

However, accountability implementation in local government institutions still faces several challenges. At the Padang City Trade Office, problems related to asset management and financial reporting were identified, such as incomplete asset records and ineffective supervision of regional assets. These issues indicate that accountability practices have not been fully optimized.

Previous studies regarding the relationship between budget goal clarity, accounting control, reporting systems, and performance accountability have shown inconsistent results. Therefore, further research is needed to examine these variables in different institutional contexts. This study aims to analyze the influence of budget goal clarity, accounting control, and reporting systems on the performance accountability of the Padang City Trade Office.

METHOD

This study uses a quantitative research approach with an associative design to examine the influence of budget goal clarity, accounting control, and reporting systems on performance accountability at the Padang City Trade Office. The data used in this study are primary data collected through questionnaires distributed directly to respondents.

The population of this study consists of 76 employees of the Padang City Trade Office. The sampling technique used is purposive sampling, with a total sample of 38 respondents who are directly involved in budgeting, accounting control, and financial reporting activities.

Data were analyzed using multiple linear regression analysis to determine the effect of the independent variables, namely budget goal clarity, accounting control, and reporting systems, on the dependent variable, which is performance accountability. The analysis was conducted using statistical testing, including validity, reliability, and hypothesis testing.

RESULTS AND DISCUSSIONS

The results of this study indicate that budget goal clarity has a positive and significant effect on performance accountability at the Padang City Trade Office. Clear budget targets help employees understand organizational goals and improve the implementation of government programs.

Accounting control has a negative effect on performance accountability. This finding shows that the accounting control system has not been implemented optimally, particularly in supervision and monitoring activities. Therefore, accounting control has not fully supported the improvement of accountability performance.

Meanwhile, the reporting system does not significantly affect performance accountability. This indicates that the reporting system used by the institution has not been fully effective in improving transparency and organizational performance evaluation.

Table 1. Multiple Linear Regression Test Results

Coefficients[a]						
		Unstandardized Coefficients		Standardized Coefficients		
	Model	B	Std. Error	Beta	T	Sig.
1	(Constant)	18,632	3,587		5,195	,000
	Budget Targets	,289	,109	,395	2,644	,012
	Accounting Controls	-,223	,107	-,313	-2,093	,043
	Reporting Systems	,096	,104	,136	,926	,361
a. Dependent Variable: Performance Accountability						

The results show that Budget Targets have a positive and significant effect on Performance Accountability (Sig. 0.012 < 0.05). Accounting Controls have a negative and significant effect (Sig. 0.043 < 0.05). Meanwhile, Reporting Systems do not have a significant effect on Performance Accountability (Sig. 0.361 > 0.05).

CONCLUSIONS

This study concludes that Budget Targets have a positive and significant effect on Performance Accountability at the Padang City Trade Office. Clear budget targets help improve organizational performance and accountability. Accounting Controls have a negative and significant effect, indicating that the implementation of accounting controls has not been fully effective. Meanwhile, Reporting Systems do not significantly affect Performance Accountability. Therefore, the institution should improve the effectiveness of accounting controls and reporting systems to support better governance and accountability practices.

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